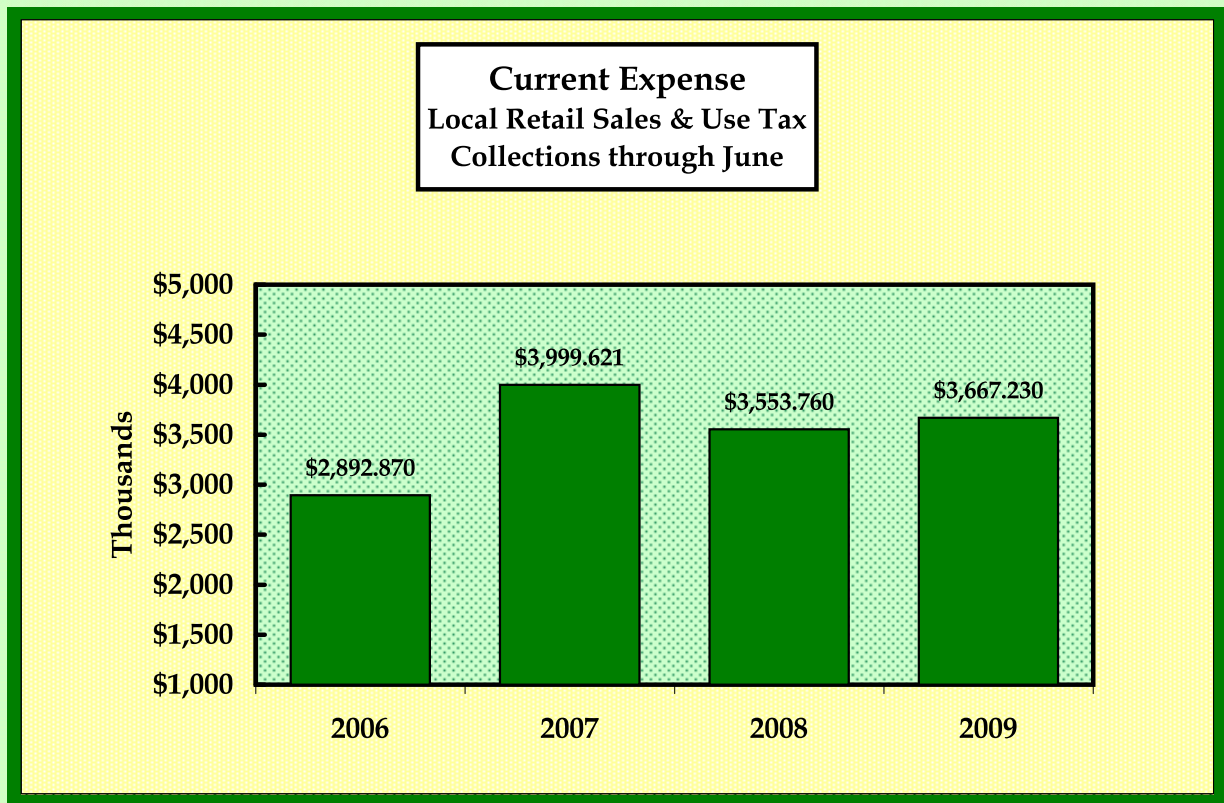


# BENTON COUNTY, WASHINGTON

## Monthly Financial Report



**For the Period Ended  
June 30, 2009**

**Financial Report Prepared**  
**by the Benton County Auditor's Office**  
County Auditor: Bobbie Gagner  
Chief Accountant: Van H. Pettey

# **BENTON COUNTY, WASHINGTON**

Monthly Financial Report

Table of Contents

June 2009

## **INTRODUCTION**

Letter of Transmittal	1
-----------------------	---

## **COMPARATIVES**

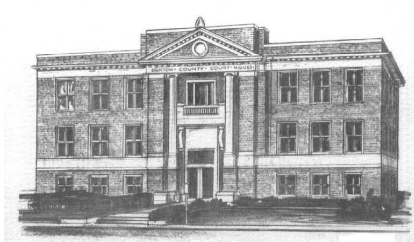
Comparative Balance Sheet - Current Expense	2
Monthly Accruals and Receivables Aging	3
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Current Expense	4
Comparative Schedule of Revenues - Current Expense	5
Comparative Schedule of Expenditures - Current Expense	7
Trend - 2009 to 2008, Revenues & Expenditures - Current Expense	15

## **BUDGET TO ACTUAL**

Schedule of Revenues - Budget to Actual - Current Expense	16
Schedule of Expenditures - Budget to Actual - Current Expense	18
Trend - Budget to Actual, Revenues & Expenditures - Current Expense	26

## **SUPPLEMENTS AND CASH ACTIVITY**

Summary of Budget Supplements and Budget Impacts	27
Listing of Budget Supplements - Current Expense	28
Listing of Budget Supplements - Special Revenue Funds	29
Listing of Budget Supplements - Internal Service	30
Schedule of Cash and Investment Activity - General & Special Revenue Funds	31
Schedule of Cash and Investment Activity - Other County Funds	34



## **BENTON COUNTY**

### **BOBBIE GAGNER, AUDITOR**

Brenda K. Chilton, Chief Deputy Auditor  
Van H. Pettey, CPA, Chief Accountant  
Patti McKelvy, Licensing/Recording Supervisor  
Stuart Holmes, Election Supervisor

DATE: July 9, 2009

TO: Board of County Commissioners

FROM: Van H. Pettey, Chief Accountant

RE: Financial Report for the Month ended June 30, 2009.

---

The Benton County Auditor's Office has compiled the accompanying balance sheet and the related statements of income and expenditures.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they could influence a user's conclusions about the County's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial summary for the month ended June 30, 2009: revenues are at \$28,054,964 and expenditures are at \$27,087,204.

With respect to last year, revenues increased 5.0%, or \$1,325,904 to \$28,054,964 for 2009, compared to \$26,729,060 for 2008. Expenditures increased 4.0%, or \$1,029,376 to \$27,087,204 for 2009, compared to \$26,057,829 for 2008.

With respect to this year's budget expectations, with 50.0% of the year completed, revenues are at 52.7% of original budget plus supplements and, expenditures are at 50.2% of original budget plus supplements.

If you have any questions regarding any of the information provided, please give me a call.

**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Balance Sheet

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

	2009	2008	Increase (Decrease)	% Increase (Decrease)
<b>ASSETS</b>				
Cash	\$12,427,700	\$14,676,097	(\$2,248,397)	(15.3)%
Petty Cash	36,400	36,200	200	0.6%
Taxes Receivable	8,496,606	8,078,735	417,871	5.2%
Due from Other Governmental Units	1,045,532	560,694	484,838	86.5%
Total Assets	<u>\$22,006,238</u>	<u>\$23,351,726</u>	<u>(\$1,345,488)</u>	<u>(5.8)%</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accrued Wages Payable	\$2,620,505	\$2,475,749	\$144,756	5.8%
Deferred Revenue	8,496,606	8,078,735	417,871	5.2%
Total Liabilities	<u>11,117,111</u>	<u>10,554,484</u>	<u>562,627</u>	<u>5.3%</u>
<b>FUND BALANCE</b>				
Reserve for Petty Cash	36,400	36,200	200	0.6%
Unreserved Fund Balance	10,852,727	12,761,042	(1,908,315)	(15.0)%
Total Fund Balance	<u>10,889,127</u>	<u>12,797,242</u>	<u>(1,908,115)</u>	<u>(14.9)%</u>
Total Liabilities and Fund Balance	<u>\$22,006,238</u>	<u>\$23,351,726</u>	<u>(\$1,345,488)</u>	<u>(5.8)%</u>

**BENTON COUNTY, WASHINGTON**

Current Expense

Monthly Accruals and Receivables Aging

Period Ended June 30, 2009

	Current	30 Days	60 Days	Total
Outstanding Jail Contract Billings (1 & 2)	\$648,433	\$0	\$0	\$648,433
Outstanding City Work Release Billings (3)	12,594	144	0	12,738
Outstanding D.O.E. Contract Billings (4)	80,012	80,012	0	160,024
Outstanding Law Enforcement Billings (5)	23,580	0	0	23,580
Outstanding Work Crew Billings (6)	15,743	278	0	16,021
Outstanding District Court Billings (7)	184,736	0	0	184,736
Outstanding Superior Court Billings (8)	0	0	0	0
Total	\$965,097	\$80,435	\$0	\$1,045,532

**NOTE:** This table includes the following:

- 1) Jail contract billings associated with the cities of Kennewick, W. Richland, Prosser and Richland.
- 2) Jail contract billings associated with Federal Marshals, ICE and DOC.
- 3) Work Release and Indigent Monitoring for the cities of Kennewick, W. Richland, Prosser and Richland.
- 4) DOE Sheriff contract billings.
- 5) Law enforcement contracts with Benton City and Energy Northwest.
- 6) Sheriff Work Crew billings.
- 7) District Court billings to the cities of Kennewick, W. Richland, Prosser and Richland.
- 8) Franklin County Superior Court billing.

**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>REVENUES</b>				
Taxes	\$13,836,650	\$13,569,464	\$267,186	2.0%
Licenses and Permits	27,649	19,127	8,522	44.6%
Intergovernmental Revenues	7,980,079	7,253,944	726,135	10.0%
Charges for Services	2,086,422	1,979,563	106,859	5.4%
Fines and Forfeitures	1,309,156	1,243,710	65,446	5.3%
Miscellaneous Revenues	694,643	1,279,369	(584,726)	(45.7)%
Total Revenues	25,934,598	25,345,177	589,421	2.3%
<b>EXPENDITURES</b>				
General Government Services	10,672,316	10,028,902	643,414	6.4%
Public Safety	11,721,178	10,931,249	789,929	7.2%
Physical Environment	690,082	637,548	52,534	8.2%
Economic Environment	316,403	292,424	23,979	8.2%
Mental and Physical Health	328,877	285,334	43,544	15.3%
Culture and Recreation	246,905	234,707	12,198	5.2%
Capital Outlay	502,267	824,989	(322,722)	(39.1)%
Total Expenditures	24,478,028	23,235,152	1,242,876	5.3%
Excess (Deficiency) of Revenues over Expenditures	1,456,570	2,110,025	(653,455)	(31.0)%
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of Fixed Assets	(1,099)	41,355	(42,454)	(102.7)%
Transfers In	2,121,465	1,342,528	778,937	58.0%
Transfers Out	(2,609,176)	(2,822,677)	213,500	(7.6)%
Total Other Financing Sources (Uses)	(488,810)	(1,438,793)	949,983	(66.0)%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	967,760	671,232	296,528	44.2%
Fund Balance, January 1	9,921,367	12,126,011	(2,204,644)	(18.2)%
Fund Balance, June 30	\$10,889,127	\$12,797,243	(\$1,908,115)	(14.9)%

**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Schedule of Revenues

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>TAXES</b>				
General Property Taxes	\$9,322,189	\$8,907,548	\$414,641	4.7%
Retail Sales and Use Taxes	3,667,230	3,553,760	113,471	3.2%
Excise Taxes	168,343	506,237	(337,894)	(66.7)%
Interest and Penalty on Taxes	678,888	601,919	76,969	12.8%
Total Taxes	13,836,650	13,569,464	267,186	2.0%
<b>LICENSES AND PERMITS</b>				
Business Licenses and Permits	0	0	0	na
Non-Business Licenses and Permits	27,649	19,127	8,522	44.6%
Total Licenses and Permits	27,649	19,127	8,522	44.6%
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal Grants	0	(3,156)	3,156	(100.0)%
Federal Shared Revenues	101,894	64,598	37,296	57.7%
Federal Indirect Grants	311,261	386,422	(75,161)	(19.5)%
State Grants	254,473	335,537	(81,063)	(24.2)%
State Shared Revenues	1,093,018	1,035,759	57,259	5.5%
State Entitlements	473,204	481,151	(7,947)	(1.7)%
Interlocal Grants	0	0	0	na
Intergovernmental Service Revenues	5,746,228	4,953,634	792,594	16.0%
Total Intergovernmental Revenues	7,980,079	7,253,944	726,135	10.0%
<b>CHARGES FOR SERVICES</b>				
General Government	1,260,933	1,218,227	42,705	3.5%
Security of Persons and Property	363,951	320,382	43,569	13.6%
Physical Environment	0	0	0	na
Economic Environment	14,415	10,230	4,185	40.9%
Interfund Charges	447,123	430,724	16,399	3.8%
Total Charges for Services	\$2,086,422	\$1,979,563	\$106,859	5.4%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>FINES AND FORFEITURES</b>				
Felony/Misdemeanor Penalties	\$261,654	\$216,141	\$45,513	21.1%
Civil Penalties	7,615	5,636	1,979	35.1%
Non-Parking Infractions	455,295	478,710	(23,415)	(4.9)%
Civil Parking Infractions	4	0	4	na
Criminal Traffic Penalties	199,809	198,593	1,216	0.6%
Non-Traffic Penalties	83,166	92,776	(9,610)	(10.4)%
Criminal Costs	301,612	251,853	49,759	19.8%
Total Fines and Forfeitures	1,309,156	1,243,710	65,446	5.3%
<b>MISCELLANEOUS REVENUES</b>				
Interest Earnings	404,207	1,049,291	(645,084)	(61.5)%
Rents and Royalties	113,543	84,485	29,058	34.4%
Interfund/Interdepartmental	129,410	106,997	22,413	20.9%
Contributions & Donations	17,205	1,950	15,255	782.3%
Other Miscellaneous Revenues	30,279	36,647	(6,368)	(17.4)%
Total Miscellaneous Revenues	694,643	1,279,369	(584,726)	(45.7)%
SUB-TOTAL REV BEFORE OTHER	25,934,598	25,345,177	589,421	2.3%
<b>OTHER FINANCING SOURCES</b>				
Disposition of Fixed Assets	(1,099)	41,355	(42,454)	(102.7)%
Transfers In	2,121,465	1,342,528	778,937	58.0%
Total Other Financing Sources	2,120,366	1,383,883	736,483	53.2%
TOTAL REVENUES	\$28,054,964	\$26,729,060	\$1,325,904	5.0%



**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Schedule of Expenditures

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>COUNTY COMMISSIONERS - 107</b>				
Salaries & Wages	\$378,870	\$355,361	\$23,508	6.6%
Personnel Benefits	113,463	101,034	12,429	12.3%
Supplies	5,482	8,745	(3,263)	(37.3)%
Other Services and Charges	20,347	16,661	3,686	22.1%
Capital Outlay	0	17,472	(17,472)	(100.0)%
Intergovernmental Services	0	0	0	na
Interfund Charges	78,379	70,758	7,621	10.8%
Total County Commissioners	596,541	570,032	26,508	4.7%
<b>SUPERIOR COURT - 123</b>				
Salaries & Wages	842,728	808,115	34,613	4.3%
Personnel Benefits	194,108	176,247	17,861	10.1%
Supplies	7,609	10,132	(2,523)	(24.9)%
Other Services and Charges	165,377	125,805	39,572	31.5%
Intergovernmental Services	380	381	(1)	(0.4)%
Interfund Charges	179,685	200,838	(21,153)	(10.5)%
Total Superior Court	1,389,887	1,321,519	68,368	5.2%
<b>COUNTY CLERK - 106</b>				
Salaries & Wages	546,903	523,259	23,643	4.5%
Personnel Benefits	215,228	194,576	20,652	10.6%
Supplies	7,002	9,533	(2,530)	(26.5)%
Other Services and Charges	59,212	93,249	(34,036)	(36.5)%
Interfund Charges	135,125	163,888	(28,762)	(17.6)%
Total County Clerk	963,470	984,504	(21,035)	(2.1)%
<b>DISTRICT COURT - 111</b>				
Salaries & Wages	882,734	842,451	40,284	4.8%
Personnel Benefits	297,826	270,242	27,583	10.2%
Supplies	14,278	12,330	1,947	15.8%
Other Services and Charges	517,729	370,381	147,348	39.8%
Interfund Charges	208,255	201,761	6,494	3.2%
Total District Court	\$1,920,821	\$1,697,165	\$223,656	13.2%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>COUNTY AUDITOR - 102</b>				
Salaries & Wages	\$417,061	\$393,308	\$23,752	6.0%
Personnel Benefits	153,508	137,989	15,519	11.2%
Supplies	4,360	4,220	140	3.3%
Other Services and Charges	20,507	21,173	(665)	(3.1)%
Interfund Charges	150,111	135,135	14,976	11.1%
Capital Outlay	10,000	0	10,000	na
Total County Auditor	755,547	691,825	63,722	9.2%
<b>COUNTY TREASURER - 124</b>				
Salaries & Wages	293,675	297,706	(4,031)	(1.4)%
Personnel Benefits	108,122	102,296	5,826	5.7%
Supplies	4,351	7,598	(3,247)	(42.7)%
Other Services and Charges	54,989	50,095	4,894	9.8%
Interfund Charges	122,597	135,686	(13,089)	(9.6)%
Capital Outlay	0	0	0	na
Total County Treasurer	583,734	593,380	(9,646)	(1.6)%
<b>BOARD OF EQUALIZATION - 103</b>				
Salaries & Wages	12,200	10,103	2,097	20.8%
Personnel Benefits	933	773	160	20.7%
Supplies	604	96	508	528.1%
Other Services and Charges	3,156	1,613	1,542	95.6%
Interfund Charges	2,335	2,738	(403)	(14.7)%
Total Board of Equalization	19,228	15,324	3,904	25.5%
<b>COUNTY ASSESSOR - 101</b>				
Salaries & Wages	585,862	578,513	7,349	1.3%
Personnel Benefits	216,039	195,338	20,701	10.6%
Supplies	5,343	9,532	(4,189)	(43.9)%
Other Services and Charges	12,575	10,369	2,206	21.3%
Interfund Charges	232,813	228,335	4,479	2.0%
Total County Assessor	\$1,052,632	\$1,022,086	\$30,545	3.0%

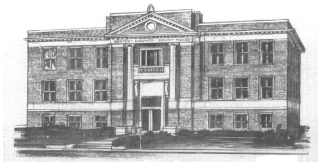
**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>COUNTY PROSECUTING ATTORNEY - 117</b>				
Salaries & Wages	\$1,302,289	\$1,245,918	\$56,371	4.5%
Personnel Benefits	436,933	389,671	47,262	12.1%
Supplies	23,931	15,584	8,347	53.6%
Other Services and Charges	68,742	119,795	(51,053)	(42.6)%
Interfund Charges	172,982	186,415	(13,432)	(7.2)%
Total Prosecuting Attorney	2,004,878	1,957,382	47,495	2.4%
<b>PERSONNEL DEPARTMENT - 127</b>				
Salaries & Wages	79,869	76,112	3,757	4.9%
Personnel Benefits	26,876	24,095	2,781	11.5%
Supplies	1,558	3,141	(1,583)	(50.4)%
Other Services and Charges	9,150	12,215	(3,065)	(25.1)%
Interfund Charges	15,807	15,733	74	0.5%
Total Personnel Department	133,260	131,297	1,963	1.5%
<b>L.E.O.F.F. - 114</b>				
Personnel Benefits	87,744	76,627	11,116	14.5%
Other Services and Charges	23,896	33,872	(9,976)	(29.5)%
Total L.E.O.F.F.	111,639	110,499	1,140	1.0%
<b>GIS DEPARTMENT - 131</b>				
Salaries & Wages	81,084	75,918	5,166	6.8%
Personnel Benefits	29,168	26,049	3,118	12.0%
Supplies	908	679	230	33.9%
Other Services and Charges	1,457	6,693	(5,236)	(78.2)%
Interfund Charges	33,909	22,842	11,067	48.5%
Total GIS Department	146,526	132,181	14,345	10.9%
<b>INDIGENT PUBLIC DEFENSE - 136</b>				
Salaries & Wages	71,890	77,715	(5,824)	(7.5)%
Personnel Benefits	23,359	22,064	1,294	5.9%
Supplies	1,667	433	1,234	284.8%
Other Services and Charges	761,070	584,341	176,729	30.2%
Interfund Charges	11,928	5,401	6,527	120.8%
Capital Outlay	0	1,292	(1,292)	(100.0)%
Total Indigent Public Defense	\$869,914	\$691,246	\$178,668	25.8%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
NON-DEPARTMENTAL (510.00) - 115				
Personnel Benefits	\$53,169	\$56,353	(\$3,184)	(5.6)%
Other Services and Charges	79,052	68,775	10,277	14.9%
Intergovernmental Services	2,020	4,097	(2,077)	(50.7)%
Interfund Charges	0	0	0	na
Total Non-Departmental (510.00)	134,240	129,225	5,015	3.9%
TOTAL GENERAL GOVERNMENT	10,672,316	10,028,902	643,414	6.4%
CIVIL SERVICE - 105				
Salaries & Wages	11,835	11,464	371	3.2%
Personnel Benefits	4,563	4,139	425	10.3%
Supplies	705	298	407	136.6%
Other Services and Charges	4,654	2,324	2,330	100.3%
Interfund Charges	4,018	1,783	2,235	125.4%
Total Civil Service	25,775	20,007	5,768	28.8%
COUNTY SHERIFF-ADMINISTRATION - 118				
Salaries & Wages	256,015	257,790	(1,775)	(0.7)%
Personnel Benefits	75,121	74,379	742	1.0%
Supplies	3,864	5,889	(2,025)	(34.4)%
Other Services and Charges	11,491	9,799	1,692	17.3%
Intergovernmental Services	179	179	0	0.0%
Interfund Charges	87,834	78,642	9,192	11.7%
Total County Sheriff-Administration	434,505	426,678	7,827	1.8%
COUNTY SHERIFF-PATROL - 121				
Salaries & Wages	1,607,173	1,464,815	142,358	9.7%
Personnel Benefits	491,693	427,428	64,265	15.0%
Supplies	122,460	160,130	(37,670)	(23.5)%
Other Services and Charges	60,297	66,189	(5,892)	(8.9)%
Intergovernmental Services	48,460	43,595	4,865	11.2%
Interfund Charges	493,917	453,738	40,179	8.9%
Capital Outlay	492,267	771,363	(279,096)	(36.2)%
Total County Sheriff-Patrol	\$3,316,268	\$3,387,258	(\$70,991)	(2.1)%

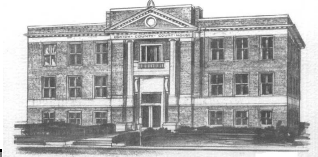
**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
<b>COUNTY SHERIFF-TRAFFIC CONTROL - 125</b>				
Salaries & Wages	\$128,830	\$124,540	\$4,290	3.4%
Personnel Benefits	38,566	36,617	1,950	5.3%
Supplies	9,501	11,116	(1,615)	(14.5)%
Other Services and Charges	3	1,170	(1,167)	(99.8)%
Intergovernmental Services	0	0	0	na
Interfund Charges	26,044	20,358	5,686	27.9%
Capital Outlay	0	34,862	(34,862)	(100.0)%
Total County Sheriff-Traffic Control	202,944	228,663	(25,719)	(11.2)%
<b>COUNTY SHERIFF-CUSTODY - 120</b>				
Salaries & Wages	4,053,538	3,895,208	158,331	4.1%
Personnel Benefits	1,432,502	1,303,707	128,795	9.9%
Supplies	212,785	236,839	(24,054)	(10.2)%
Other Services and Charges	735,751	653,485	82,266	12.6%
Intergovernmental Services	79,358	75,951	3,408	4.5%
Interfund Charges	1,112,944	918,030	194,914	21.2%
Capital Outlay	0	0	0	na
Total County Sheriff-Custody	7,626,878	7,083,219	543,659	7.7%
<b>COUNTY SHERIFF C &amp; R - 119</b>				
Salaries & Wages	143,572	135,000	8,572	6.3%
Personnel Benefits	55,574	52,185	3,389	6.5%
Supplies	3,920	3,106	814	26.2%
Other Services and Charges	6,686	3,661	3,026	82.6%
Intergovernmental Services	332,874	336,012	(3,138)	(0.9)%
Interfund Charges	36,499	27,218	9,281	34.1%
Total County Sheriff-C & R	579,125	557,182	21,943	3.9%
<b>NON-DEPARTMENTAL (520.00)</b>				
Intergovernmental Services	27,951	34,467	(6,516)	(18.9)%
Total Non-Departmental (520.00)	27,951	34,467	(6,516)	(18.9)%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$11,721,178</b>	<b>\$10,931,249</b>	<b>\$789,929</b>	<b>7.2%</b>



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
FACILITIES DEPARTMENT - 110				
Salaries & Wages	\$207,466	\$196,330	\$11,136	5.7%
Personnel Benefits	78,212	70,441	7,771	11.0%
Supplies	48,970	42,343	6,627	15.7%
Other Services and Charges	256,563	239,050	17,513	7.3%
Interfund Charges	75,272	71,478	3,794	5.3%
Capital Outlay	0	0	0	na
Total Facilities Department	666,484	619,642	46,841	7.6%
NON-DEPARTMENTAL (530.00)				
Intergovernmental Services	23,328	16,799	6,530	38.9%
Interfund Payments	270	1,107	(837)	(75.6)%
Total Non-Departmental (530.00)	23,598	17,905	5,693	31.8%
TOTAL PHYSICAL ENVIRONMENT	690,082	637,548	52,534	8.2%
PLANNING DEPARTMENT - 116				
Salaries & Wages	184,040	178,317	5,723	3.2%
Personnel Benefits	65,535	56,219	9,317	16.6%
Supplies	1,197	2,588	(1,391)	(53.8)%
Other Services and Charges	9,378	10,203	(825)	(8.1)%
Interfund Charges	56,253	45,097	11,156	24.7%
Total Planning Department	316,403	292,424	23,979	8.2%
TOTAL ECONOMIC ENVIRONMENT	316,403	292,424	23,979	8.2%
COUNTY CORONER - 109				
Salaries & Wages	74,360	62,904	11,456	18.2%
Personnel Benefits	22,870	17,413	5,457	31.3%
Supplies	3,757	2,697	1,060	39.3%
Other Services and Charges	25,443	27,191	(1,748)	(6.4)%
Interfund Charges	27,050	21,338	5,712	26.8%
Capital Outlay	0	0	0	na
Total County Coroner	\$153,480	\$131,543	\$21,936	16.7%

**BENTON COUNTY, WASHINGTON**

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended June 30, 2009 (With Comparative Totals for Period Ended June 30, 2008)

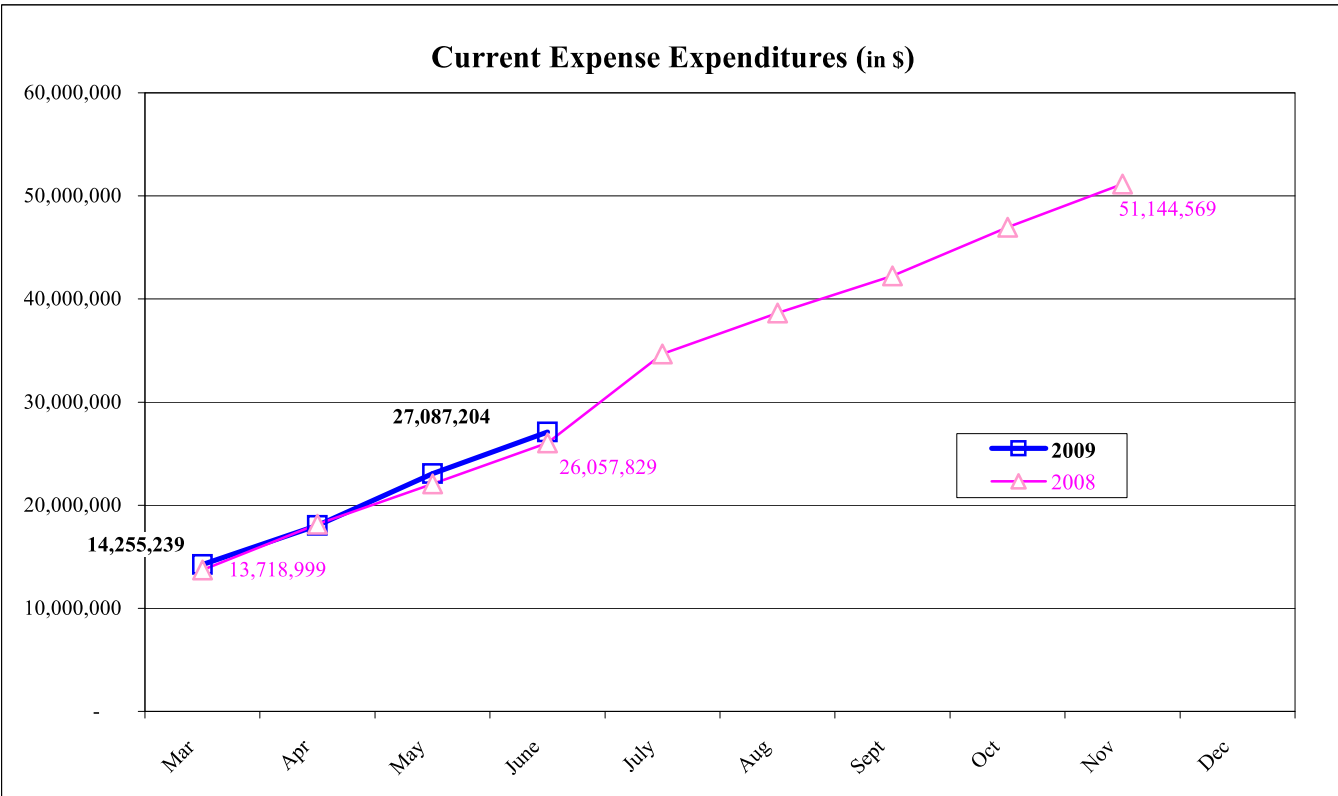
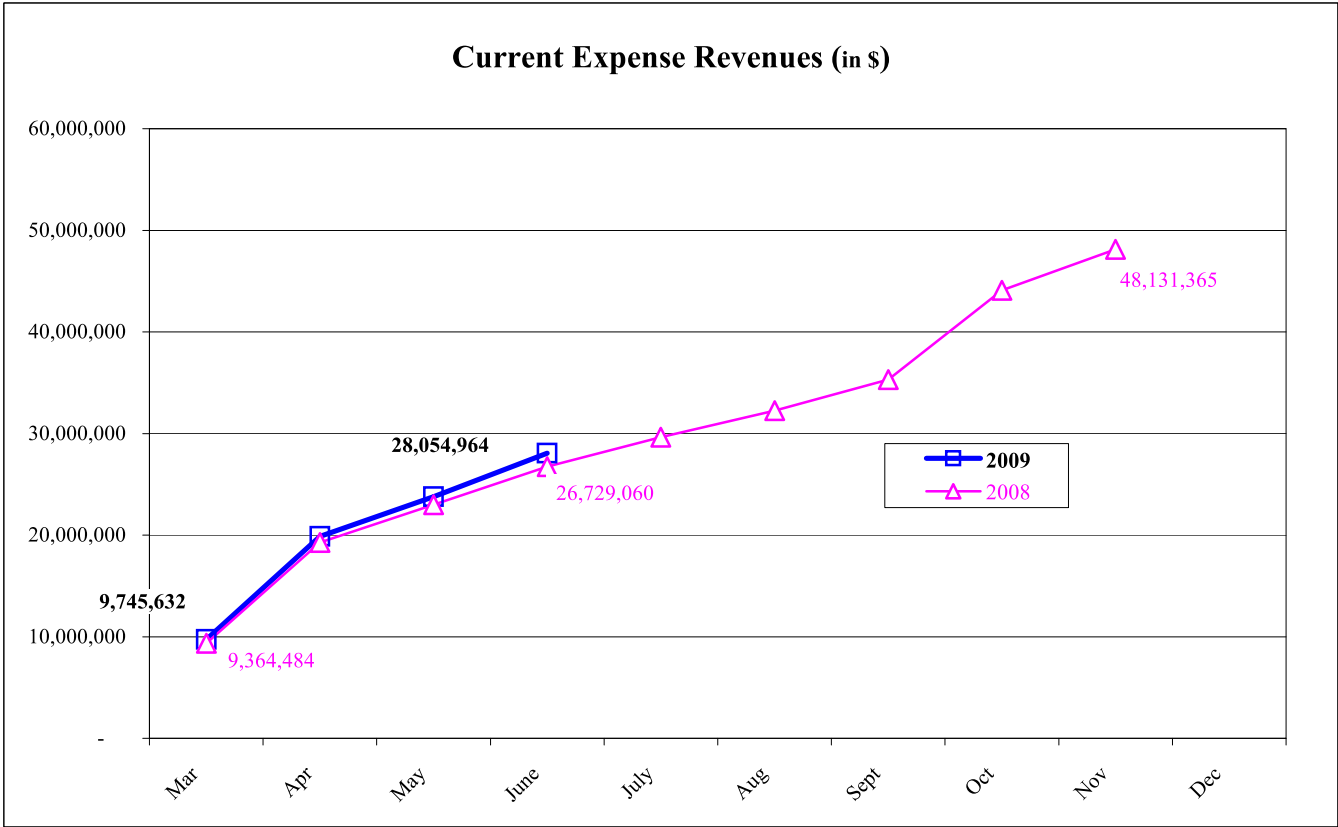
	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
TB HOSPITAL (BF HEALTH) - 129				
Supplies	\$476	\$740	(\$264)	(35.6)%
Other Services and Charges	1,751	1,192	559	46.9%
Intergovernmental Services	19,531	19,531	0	0.0%
Total TB Hospital (BF Health)	21,758	21,463	295	1.4%
NON-DEPARTMENTAL (560.00)				
Intergovernmental Services	153,640	132,328	21,312	16.1%
Total Non-Departmental (560.00)	153,640	132,328	21,312	16.1%
TOTAL MENTAL & PHYSICAL HEALTH	328,877	285,334	43,544	15.3%
WSU EXTENSION - 108				
Salaries & Wages	40,544	36,631	3,913	10.7%
Personnel Benefits	10,506	9,101	1,405	15.4%
Supplies	6,036	6,096	(60)	(1.0)%
Other Services and Charges	42,969	42,422	547	1.3%
Interfund Charges	19,517	24,385	(4,868)	(20.0)%
Total WSU Extension	119,572	118,636	937	0.8%
PARKS DEPARTMENT - 126				
Salaries & Wages	64,659	62,056	2,602	4.2%
Personnel Benefits	22,578	20,348	2,230	11.0%
Supplies	11,964	10,408	1,556	15.0%
Other Services and Charges	14,933	8,483	6,450	76.0%
Interfund Charges	13,199	14,776	(1,577)	(10.7)%
Capital Outlay	0	0	0	na
Total Parks Department	127,333	116,071	11,262	9.7%
TOTAL CULTURE & RECREATION	\$246,905	\$234,707	\$12,198	5.2%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
SUB-TOTAL BEFORE OTHER	\$23,975,761	\$22,410,163	\$1,565,599	7.0%
CAPITAL OUTLAY				
General Government	10,000	18,764	(8,764)	(46.7)%
Public Safety	492,267	806,225	(313,958)	(38.9)%
Physical Environment	0	0	0	na
Economic Environment	0	0	0	na
Mental & Physical Health	0	0	0	na
Culture & Recreation	0	0	0	na
Total Capital Outlay	502,267	824,989	(322,722)	(39.1)%
TRANSFERS OUT				
Sustainable Development	0	43,321	(43,321)	(100.0)%
Park Development	0	0	0	na
Election Reserve	533,720	533,720	0	0.0%
Juvenile Center	1,899,134	2,097,809	(198,675)	(9.5)%
Jail Depreciation	116,004	115,700	304	0.3%
Capital Projects	0	0	0	na
Protective Inspection Fund	58,629	22,902	35,727	156.0%
Fairgrounds O & M	0	0	0	na
Alcohol Excise to H. Svcs	1,689	876	813	92.9%
Justice Center Bond Fund	0	0	0	na
Domestic Violence Assessment Fund	0	8,349	(8,349)	(100.0)%
Total Transfers Out	2,609,176	2,822,677	(213,500)	(7.6)%
TOTAL EXPENDITURES	\$27,087,204	\$26,057,829	\$1,029,376	4.0%



**COMPARATIVE 2009 vs. 2008**



**BENTON COUNTY, WASHINGTON**

Current Expense

Schedule of Revenues - Budget to Actual

Period Ended June 30, 2009 (Time Elapsed: 50.0%)



	2009 Budget	2009 Actual	Percentage Received
<b>TAXES</b>			
General Property Taxes	\$17,508,685	\$9,322,189	53.2%
Retail Sales and Use Taxes	7,425,000	3,667,230	49.4%
Excise Taxes	403,906	168,343	41.7%
Interest and Penalty on Taxes	1,200,300	678,888	56.6%
Total Taxes	26,537,891	13,836,650	52.1%
<b>LICENSES AND PERMITS</b>			
Non-Business Licenses and Permits	39,500	27,649	70.0%
Total Licenses and Permits	39,500	27,649	70.0%
<b>INTERGOVERNMENTAL REVENUES</b>			
Federal Direct Grants	90,000	0	0.0%
Federal Entitlements, Impacts	63,500	101,894	160.5%
Federal Indirect Grants	812,936	311,261	38.3%
State Grants	701,601	254,473	36.3%
State Shared Revenues	1,064,068	1,093,018	102.7%
State Entitlements	978,695	473,204	48.4%
Intergovernmental Service Revenues	12,006,253	5,746,228	47.9%
Total Intergovernmental Revenues	15,717,053	7,980,079	50.8%
<b>CHARGES FOR SERVICES</b>			
General Government	2,467,803	1,260,933	51.1%
Security of Persons and Property	729,693	363,951	49.9%
Physical Environment	0	0	na
Economic Environment	26,800	14,415	53.8%
Interfund Charges	638,678	447,123	70.0%
Total Charges for Services	\$3,862,974	\$2,086,422	54.0%

**BENTON COUNTY, WASHINGTON**

Current Expense

Schedule of Revenues - Budget to Actual (Continued)

Period Ended June 30, 2009 (Time Elapsed: 50.0%)

	2009 Budget	2009 Actual	Percentage Received
<b>FINES AND FORFEITURES</b>			
Felony/Misdemeanor Penalties	\$389,350	\$261,654	67.2%
Civil Penalties	15,150	7,615	50.3%
Civil Infraction Penalties	965,000	455,295	47.2%
Civil Parking Infractions	0	4	na
Criminal Traffic Penalties	407,000	199,809	49.1%
Non-Traffic Penalties	189,200	83,166	44.0%
Criminal Costs	487,350	301,612	61.9%
Total Fines and Forfeitures	2,453,050	1,309,156	53.4%
<b>MISCELLANEOUS REVENUES</b>			
Interest Earnings	2,072,000	404,207	19.5%
Rents and Royalties	194,006	113,543	58.5%
Interfund/Interdepartmental	129,410	129,410	100.0%
Contributions & Donations	5,700	17,205	301.8%
Other Miscellaneous Revenues	51,737	30,279	58.5%
Total Miscellaneous Revenues	2,452,853	694,643	28.3%
SUB-TOTAL REV BEFORE OTHER	51,063,321	25,934,598	50.8%
<b>OTHER FINANCING SOURCES</b>			
Disposition of Fixed Assets	1,250	(1,099)	(87.9)%
Transfers In	2,121,465	2,121,465	100.0%
Total Other Financing Sources	2,122,715	2,120,366	99.9%
TOTAL REVENUES	\$53,186,036	\$28,054,964	52.7%

**BENTON COUNTY, WASHINGTON**

Current Expense

Schedule of Expenditures - Budget to Actual

Period Ended June 30, 2009 (Time Elapsed: 50.0%)



	2009 Budget	2009 Actual	Percentage Used
<b>COUNTY COMMISSIONERS - 107</b>			
Salaries & Wages	\$755,035	\$378,870	50.2%
Personnel Benefits	224,920	113,463	50.4%
Supplies	12,719	5,482	43.1%
Other Services and Charges	45,328	20,347	44.9%
Capital Outlay	0	0	na
Intergovernmental Services	0	0	na
Interfund Charges	134,450	78,379	58.3%
Total County Commissioners	1,172,452	596,541	50.9%
<b>SUPERIOR COURT - 123</b>			
Salaries & Wages	1,727,380	842,728	48.8%
Personnel Benefits	404,143	194,108	48.0%
Supplies	28,100	7,609	27.1%
Other Services and Charges	328,410	165,377	50.4%
Intergovernmental Services	9,759	380	3.9%
Interfund Charges	297,743	179,685	60.3%
Total Superior Court	2,795,535	1,389,887	49.7%
<b>COUNTY CLERK - 106</b>			
Salaries & Wages	1,117,900	546,903	48.9%
Personnel Benefits	434,412	215,228	49.5%
Supplies	21,346	7,002	32.8%
Other Services and Charges	259,800	59,212	22.8%
Interfund Charges	233,610	135,125	57.8%
Total County Clerk	2,067,068	963,470	46.6%
<b>DISTRICT COURT - 111</b>			
Salaries & Wages	1,837,892	882,734	48.0%
Personnel Benefits	604,196	297,826	49.3%
Supplies	80,753	14,278	17.7%
Other Services and Charges	821,449	517,729	63.0%
Interfund Charges	249,221	208,255	83.6%
Total District Court	\$3,593,511	\$1,920,821	53.5%

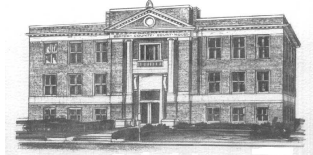
**BENTON COUNTY, WASHINGTON**

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended June 30, 2009 (Time Elapsed: 50.0%)

	2009 Budget	2009 Actual	Percentage Used
COUNTY AUDITOR - 102			
Salaries & Wages	\$794,800	\$417,061	52.5%
Personnel Benefits	292,108	153,508	52.6%
Supplies	9,008	4,360	48.4%
Other Services and Charges	45,316	20,507	45.3%
Capital Outlay	10,000	10,000	100.0%
Interfund Charges	254,442	150,111	59.0%
Total County Auditor	1,405,674	755,547	53.7%
COUNTY TREASURER - 124			
Salaries & Wages	636,192	293,675	46.2%
Personnel Benefits	234,507	108,122	46.1%
Supplies	13,815	4,351	31.5%
Other Services and Charges	94,027	54,989	58.5%
Interfund Charges	205,733	122,597	59.6%
Total County Treasurer	1,184,274	583,734	49.3%
BOARD OF EQUALIZATION - 103			
Salaries & Wages	26,174	12,200	46.6%
Personnel Benefits	2,041	933	45.7%
Supplies	700	604	86.2%
Other Services and Charges	5,155	3,156	61.2%
Interfund Charges	3,906	2,335	59.8%
Total Board of Equalization	37,976	19,228	50.6%
COUNTY ASSESSOR - 101			
Salaries & Wages	1,214,678	585,862	48.2%
Personnel Benefits	437,992	216,039	49.3%
Supplies	19,507	5,343	27.4%
Other Services and Charges	40,788	12,575	30.8%
Interfund Charges	343,094	232,813	67.9%
Total County Assessor	\$2,056,059	\$1,052,632	51.2%



	2009 Budget	2009 Actual	Percentage Used
COUNTY PROSECUTING ATTORNEY - 117			
Salaries & Wages	\$2,759,485	\$1,302,289	47.2%
Personnel Benefits	907,583	436,933	48.1%
Supplies	39,966	23,931	59.9%
Other Services and Charges	193,017	68,742	35.6%
Interfund Charges	229,529	172,982	75.4%
Total Prosecuting Attorney	4,129,580	2,004,878	48.5%
PERSONNEL DEPARTMENT - 127			
Salaries & Wages	160,326	79,869	49.8%
Personnel Benefits	53,693	26,876	50.1%
Supplies	5,500	1,558	28.3%
Other Services and Charges	26,886	9,150	34.0%
Interfund Charges	27,231	15,807	58.0%
Total Personnel Department	273,636	133,260	48.7%
L.E.O.F.F. - 114			
Personnel Benefits	192,775	87,744	45.5%
Other Services and Charges	52,150	23,896	45.8%
Total L.E.O.F.F.	244,925	111,639	45.6%
GIS DEPARTMENT - 131			
Salaries & Wages	163,571	81,084	49.6%
Personnel Benefits	58,880	29,168	49.5%
Supplies	2,100	908	43.3%
Other Services and Charges	9,703	1,457	15.0%
Interfund Charges	71,902	33,909	47.2%
Total GIS Department	306,156	146,526	47.9%
INDIGENT PUBLIC DEFENSE - 136			
Salaries & Wages	214,293	71,890	33.5%
Personnel Benefits	70,429	23,359	33.2%
Supplies	7,207	1,667	23.1%
Other Services and Charges	1,859,624	761,070	40.9%
Interfund Charges	16,872	11,928	70.7%
Capital outlay	0	0	na
Total Indigent Public Defense	\$2,168,425	\$869,914	40.1%

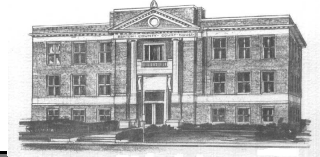
**BENTON COUNTY, WASHINGTON**

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended June 30, 2009 (Time Elapsed: 50.0%)

	2009 Budget	2009 Actual	Percentage Used
NON-DEPARTMENTAL (510.00) - 115			
Personnel Benefits	\$75,400	\$53,169	70.5%
Other Services and Charges	413,820	79,052	19.1%
Intergovernmental Services	1,500	2,020	134.6%
Interfund Charges	0	0	na
Total Non-Departmental (510.00)	490,720	134,240	27.4%
TOTAL GENERAL GOVERNMENT	21,915,991	10,672,316	48.7%
CIVIL SERVICE - 105			
Salaries & Wages	24,170	11,835	49.0%
Personnel Benefits	9,159	4,563	49.8%
Supplies	3,000	705	23.5%
Other Services and Charges	35,555	4,654	13.1%
Interfund Charges	8,029	4,018	50.0%
Total Civil Service	79,913	25,775	32.3%
COUNTY SHERIFF-ADMINISTRATION - 118			
Salaries & Wages	547,470	256,015	46.8%
Personnel Benefits	171,214	75,121	43.9%
Supplies	15,435	3,864	25.0%
Other Services and Charges	30,310	11,491	37.9%
Intergovernmental Services	724	179	24.7%
Interfund Charges	132,713	87,834	66.2%
Total County Sheriff-Administration	897,866	434,505	48.4%
COUNTY SHERIFF-PATROL - 121			
Salaries & Wages	3,366,752	1,607,173	47.7%
Personnel Benefits	1,012,749	491,693	48.6%
Supplies	244,549	122,460	50.1%
Other Services and Charges	160,583	60,297	37.5%
Intergovernmental Services	56,416	48,460	85.9%
Interfund Charges	584,126	493,917	84.6%
Capital Outlay	515,778	492,267	95.4%
Total County Sheriff-Patrol	\$5,940,953	\$3,316,268	55.8%



	2009 Budget	2009 Actual	Percentage Used
COUNTY SHERIFF-TRAFFIC CONTROL - 125			
Salaries & Wages	\$274,891	\$128,830	46.9%
Personnel Benefits	84,495	38,566	45.6%
Supplies	25,303	9,501	37.5%
Other Services and Charges	8,115	3	0.0%
Intergovernmental Services	576	0	0.0%
Interfund Charges	26,507	26,044	98.3%
Capital Outlay	40,833	0	0.0%
Total County Sheriff-Traffic Control	460,720	202,944	44.0%
COUNTY SHERIFF-CUSTODY - 120			
Salaries & Wages	8,421,124	4,053,538	48.1%
Personnel Benefits	3,032,714	1,432,502	47.2%
Supplies	559,217	212,785	38.1%
Other Services and Charges	1,752,308	735,751	42.0%
Intergovernmental Services	180,072	79,358	44.1%
Interfund Charges	1,366,611	1,112,944	81.4%
Capital Outlay	0	0	na
Total County Sheriff-Custody	15,312,046	7,626,878	49.8%
COUNTY SHERIFF-C & R - 119			
Salaries & Wages	301,275	143,572	47.7%
Personnel Benefits	119,191	55,574	46.6%
Supplies	6,906	3,920	56.8%
Other Services and Charges	20,213	6,686	33.1%
Intergovernmental Services	731,676	332,874	45.5%
Interfund Charges	63,656	36,499	57.3%
Total County Sheriff-C & R	1,242,917	579,125	46.6%
NON-DEPARTMENTAL (520.00) - 115			
Intergovernmental Services	38,287	27,951	73.0%
Total Non-Departmental (520.00)	38,287	27,951	73.0%
TOTAL PUBLIC SAFETY	\$23,416,091	\$11,721,178	50.1%



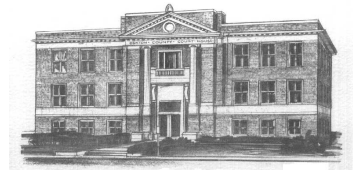
**BENTON COUNTY, WASHINGTON**

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended June 30, 2009 (Time Elapsed: 50.0%)

	2009 Budget	2009 Actual	Percentage Used
FACILITIES DEPARTMENT - 110			
Salaries & Wages	\$416,905	\$207,466	49.8%
Personnel Benefits	157,080	78,212	49.8%
Supplies	87,570	48,970	55.9%
Other Services and Charges	593,675	256,563	43.2%
Interfund Charges	93,410	75,272	80.6%
Capital Outlay	0	0	na
Total Facilities Department	1,348,640	666,484	49.4%
NON-DEPARTMENTAL (530.00) - 115			
Intergovernmental Services	41,657	23,328	56.0%
Interfund Payments	0	270	na
Total Non-Departmental (530.00)	41,657	23,598	56.6%
TOTAL PHYSICAL ENVIRONMENT	1,390,297	690,082	49.6%
PLANNING DEPARTMENT - 116			
Salaries & Wages	409,158	184,040	45.0%
Personnel Benefits	139,924	65,535	46.8%
Supplies	5,835	1,197	20.5%
Other Services and Charges	40,305	9,378	23.3%
Interfund Charges	81,396	56,253	69.1%
Total Planning Department	676,618	316,403	46.8%
TOTAL ECONOMIC ENVIRONMENT	\$676,618	\$316,403	46.8%



	2009 Budget	2009 Actual	Percentage Used
COUNTY CORONER - 109			
Salaries & Wages	\$153,129	\$74,360	48.6%
Personnel Benefits	46,386	22,870	49.3%
Supplies	6,604	3,757	56.9%
Other Services and Charges	93,335	25,443	27.3%
Interfund Charges	31,566	27,050	85.7%
Capital Outlay	0	0	na
Total County Coroner	331,020	153,480	46.4%
TB HOSPITAL (BF HEALTH) - 129			
Supplies	13,750	476	3.5%
Other Services and Charges	11,250	1,751	15.6%
Intergovernmental Services	46,875	19,531	41.7%
Total TB Hospital (BF Health)	71,875	21,758	30.3%
NON-DEPARTMENTAL (560.00)			
Intergovernmental Services	368,735	153,640	41.7%
Total Non-Departmental (560.00)	368,735	153,640	41.7%
TOTAL MENTAL & PHYSICAL HEALTH	771,630	328,877	42.6%
WSU EXTENSION - 108			
Salaries & Wages	77,680	40,544	52.2%
Personnel Benefits	32,637	10,506	32.2%
Supplies	10,375	6,036	58.2%
Other Services and Charges	104,815	42,969	41.0%
Interfund Charges	40,822	19,517	47.8%
Total WSU Extension	\$266,329	\$119,572	44.9%

**BENTON COUNTY, WASHINGTON**

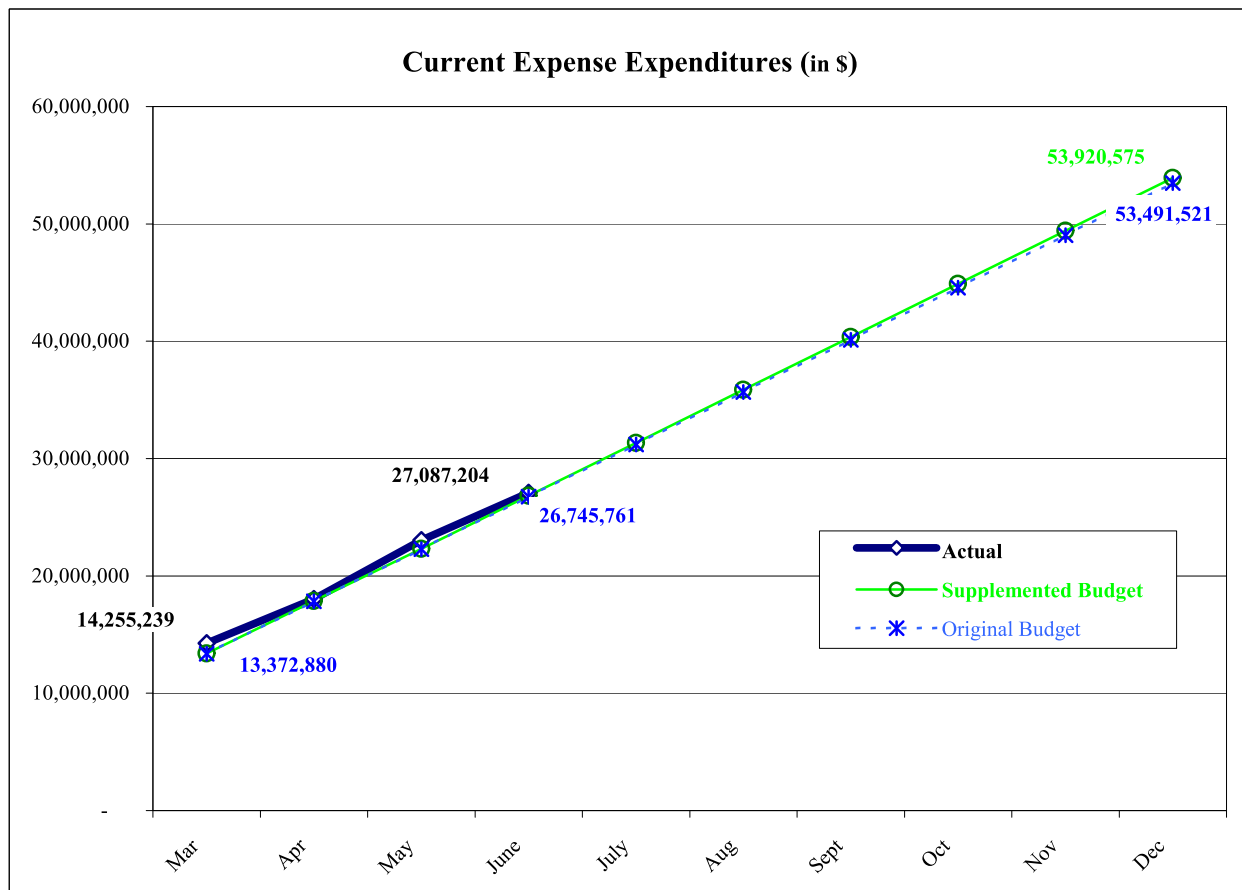
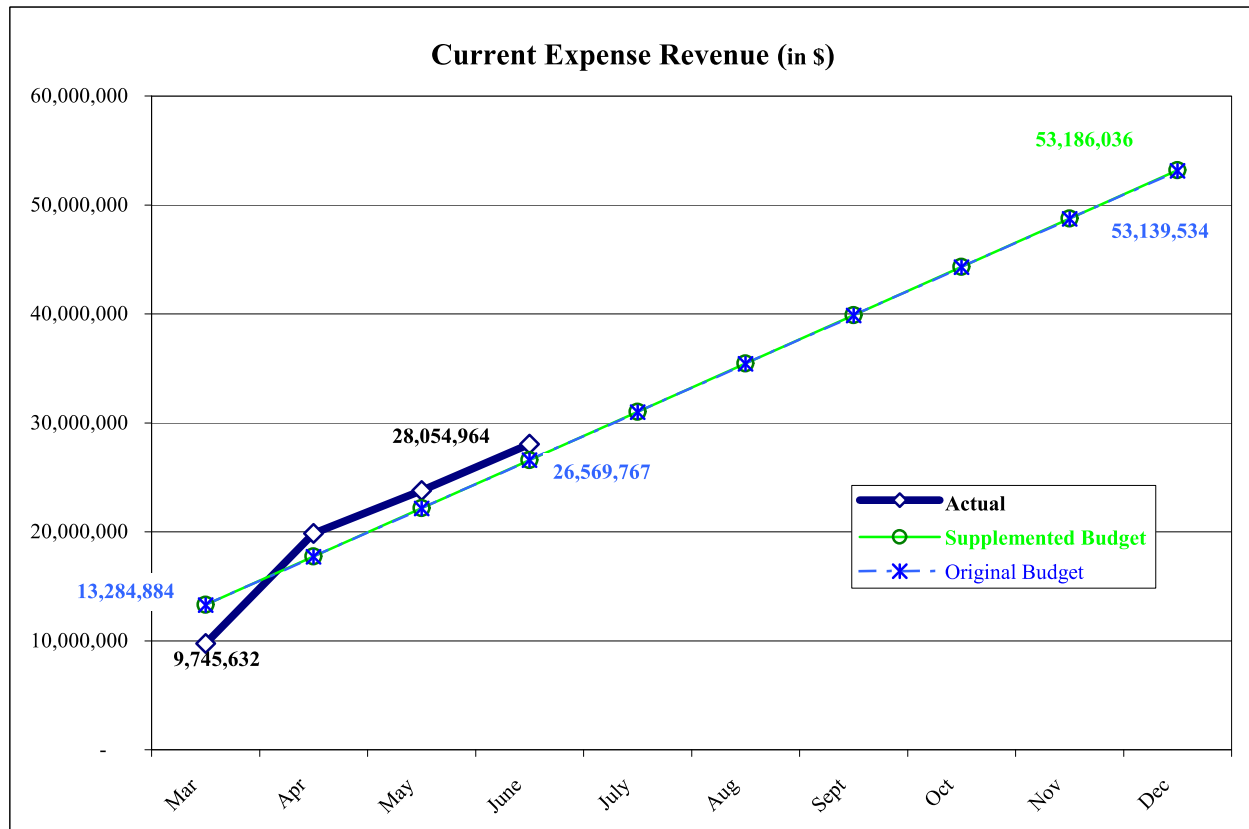
Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended June 30, 2009 (Time Elapsed: 50.0%)

	2009 Budget	2009 Actual	Percentage Used
PARKS DEPARTMENT - 126			
Salaries & Wages	\$131,440	\$64,659	49.2%
Personnel Benefits	44,669	22,578	50.5%
Supplies	25,394	11,964	47.1%
Other Services and Charges	24,252	14,933	61.6%
Interfund Charges	13,499	13,199	97.8%
Capital Outlay	0	0	na
Total Parks Department	239,254	127,333	53.2%
TOTAL CULTURE & RECREATION	505,583	246,905	48.8%
SUB-TOTAL BEFORE OTHER	48,676,210	23,975,761	49.3%
CAPITAL OUTLAY			
General Government	10,000	10,000	100.0%
Public Safety	556,611	492,267	88.4%
Physical Environment	0	0	na
Culture & Recreation	0	0	na
Total Capital Outlay	566,611	502,267	88.6%
TRANSFERS OUT			
Sustainable Development	0	0	na
Election Reserve	533,720	533,720	100.0%
Juvenile Center	3,965,401	1,899,134	47.9%
Jail Depreciation	116,004	116,004	100.0%
Capital Acquisition	0	0	na
Protective Inspection Fund	58,629	58,629	100.0%
Fairgrounds O & M	0	0	na
Alcohol Excise to H. Svcs	4,000	1,689	42.2%
Domestic Violence Assessment	0	0	na
Total Transfers Out	4,677,754	2,609,176	55.8%
TOTAL EXPENDITURES	\$53,920,575	\$27,087,204	50.2%

## 2009 ACTUAL vs. BUDGET



**BENTON COUNTY, WASHINGTON**

## County Funds

## Summary of Budget Supplements and Budget Impact

For the Period Ended June 30, 2009



Fund Number	Fund Name	Estimated Beginning Fund Balance plus Revenues	Changes to Estimated Revenues	Original Budget Appropriations	Changes to Original Budget Appropriations	Original Estimated Ending Fund Balance	Net Change to Ending Fund Balance
0000-101	Current Expense	\$60,039,534	\$46,502	\$53,491,521	\$429,054	\$6,548,013	(\$382,552)
0101101	Road	18,080,183	1,700,000	18,080,183	1,700,000	0	0
0115-101	Juvenile Center	8,802,763	110,856	8,525,517	110,856	277,246	0
0153-101	Vit Impact	2,420,000	0	751,465	500,000	1,668,535	(500,000)
0154-101	Homeless Hosuing	832,000	50,305	500,000	50,305	332,000	0
0155-101	Solid Waste	646,919	50,000	467,685	50,000	179,234	0
0502-101	Central Services	\$3,422,734	59,270	\$3,176,049	59,270	\$246,685	\$0
	Totals		<u>\$2,016,933</u>		<u>\$2,899,485</u>		

**BENTON COUNTY, WASHINGTON**

Current Expense 0000-101

Listing of Budget Supplements

For the Period Ended June 30, 2009

				Estimated Revenues			
Resolution Number	Department Number	Department Name	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
09-074	117	Prosecuting Attorney	\$74,054	288.00 338.15.0003	Fund Balance City W. Richland	\$0 46,502	\$27,552
09-377	136	Public Defense	355,000	288.00	Fund Balance	0	355,000
Totals			<u>\$429,054</u>			<u>\$46,502</u>	<u>\$382,552</u>

**BENTON COUNTY, WASHINGTON**

## Special Revenue Funds

## Listing of Budget Supplements

For the Period Ended June 30, 2009



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
<b>Road 0101-101</b>					
09-379	\$500,000	397.10.0153	T/I VIT 0153101	\$500,000	\$0
09-380	1,200,000	339.22.0201	ARRA Road Funds	1,200,000	0
	<u>\$1,700,000</u>			<u>\$1,700,000</u>	<u>\$0</u>
<b>Juvenile Center 0115-101</b>					
09-383	\$110,856	367.11.0002	MacArthur Grant	\$45,107	\$0
		333.16.5402	Truancy Prevention	65,749	
	<u>\$110,856</u>			<u>\$110,856</u>	<u>\$0</u>
<b>VIT Impact Fund 0153-1011</b>					
09-378	\$500,000	288.00	Fund Balance	\$0	\$500,000
	<u>\$500,000</u>			<u>\$0</u>	<u>\$500,000</u>
<b>Homeless Housing &amp; Assistance Fund 0154-1011</b>					
09-381	\$50,305	333.14.4210	HOPWA (State Grant)	\$50,305	\$0
	<u>\$50,305</u>			<u>\$50,305</u>	<u>\$0</u>
<b>Solid Waste Fund 0155-1011</b>					
09-382	\$50,000	334.03.1012	Grant G0900169	\$50,000	\$0
	<u>\$50,000</u>			<u>\$50,000</u>	<u>\$0</u>

**BENTON COUNTY, WASHINGTON**

Internal Service Funds

Listing of Budget Supplements

For the Period Ended June 30, 2009



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
<b>Central Services 0502-101</b>					
09-384	\$34,460	348.80.1142	Capital Projects	\$9,000	\$0
		348.80.0102	Auditor	543	
		348.80.0107	Commissioners	4,310	
		348.80.0126	Parks	475	
		348.80.1101	GIS	1,065	
		348.80.0136	OPD	950	
		348.80.0116	Planning	1,040	
		348.80.0118	Sheriff Administration	3,120	
		348.80.0119	Sheriff C & R	1,040	
		348.80.0121	Sheriff Patrol	4,160	
		348.80.0120	Sheriff Custody	4,160	
		348.80.0106	Clerk	910	
		348.80.0504	Insurance Mngmnt	1,900	
		348.80.0180	Elections	542	
		348.80.0003	Sustainable Development	475	
		348.80.1124	Fairgrounds O & M	770	
09-385	14,460	348.80.0156	Trial Court Improvement	14,460	0
09-386	3,200	348.80.0136	Public Defense	3,200	0
09-387	4,550	348.80.0156	Trial Court Improvement	4,550	0
09-388	2,600	348.80.0117	Prosecuting Attorney	2,600	0
Total	<u>\$59,270</u>			<u>\$59,270</u>	<u>\$0</u>





## Schedule of Cash & Investment Activity

**BENTON COUNTY, WASHINGTON**

General and Special Revenue Funds

Schedule of Cash &amp; Investment Activity

Period Ended June, 2009

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0000.101	Current Expense	\$11,491,566	\$28,889,962	\$5,511,892
0101.101	County Road	360,755	9,220,220	7,386,000
0103.101	Flood Control	841	1,178	0
0104.101	Veterans' Assistance	52,089	79,870	0
0106.101	Auditor's O & M	423,803	41,529	0
0108.101	Human Services	4,195,787	8,244,984	0
0109.101	Treasurer's Investment Pool	0	50	0
0110.102	Park Development	55,571	7,681	100,000
0111.101	Election Reserve	758,503	815,917	0
0112.101	Treasurer's O & M	18,443	58,510	0
0114.101	Path & Trails Reserve	3,514	6,933	0
0115.101	Benton-Franklin Juvenile Center	1,062,910	4,335,609	0
0116.101	Inmate Benevolence	315,312	373,484	0
0117.101	Juvenile Kitchen	17,382	12,000	0
0120.101	Crime Victim Compensation	145,628	150,664	0
0123.101	Fairgrounds Improvements	299,717	100,000	0
0124.101	Fairgrounds Operating Budget	588,874	102,376	0
0126.101	Sheriff's Investigative	205,143	3,750	0
0127.101	Canine and Boat Patrol	97,135	69,029	0
0129.101	REET Technology	125,494	11,276	0
0130.101	1/4 Percent Real Estate Excise Tax	1,029,888	144,178	0
0131.101	Probation Assessment	489,409	278,154	0
0132.101	Central Svcs Computer Replace	1,224,135	304,207	0
0133.101	1/10% Criminal Justice	5,824,492	1,425,345	0
0134.101	Noxious Weed Control	141,931	148,135	0
0135.101	Sustainable Development	566,188	39,970	0
0136.101	Courthouse Facilitator	79,043	31,201	0
0138.101	Family Services	18,511	14,565	0
0140.101	Family Services - Superior Court	34,926	6,256	0
0142.101	Jail Depreciation Reserve	25,195	189,921	20,000
0143.101	Distressed Area Capital	111,752	0	0
0144.101	Rural County Capital	5,324,024	1,295,177	0
0146.101	Clerk's Collection	595,706	306,576	0
0149.101	Protective Inspection Svcs	62,105	327,046	0
0150.101	Pest Board	75,471	52,881	0
0151.101	Work Crew Replacement	133,009	18,669	0
0152.101	State Housing	305,313	94,386	0
0153.101	VIT Impact	1,935,312	420,479	0
0154.101	Homeless Housing & Assistance	342,054	299,165	0
0155.101	Solid Waste Collection	361,886	153,603	0
0156.101	Trial Court Improvement	138,601	42,782	0
0157.101	Historical Document Preservation	143,636	21,681	0
0158.101	Domestic Violence Assessment	12,322	3,145	0
Total - General & Special Revenue Funds		\$39,193,376	\$58,142,546	\$13,017,892



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$27,965,720)	(\$5,500,000)	\$12,427,700	\$0	Current Expense
(10,112,549)	(6,575,000)	279,426	2,126,500	County Road
0	0	2,019	52,500	Flood Control
(77,123)	0	54,836	0	Veterans' Assistance
(69,813)	0	395,519	0	Auditor's O & M
(8,630,645)	0	3,810,126	0	Human Services
0	0	50	0	Treasurer's Investment Pool
(91,737)	0	71,516	300,000	Park Development
(338,327)	0	1,236,093	0	Election Reserve
(45,754)	(12,111)	19,089	340,799	Treasurer's O & M
(61)	(6,000)	4,386	7,600	Path & Trails Reserve
(4,041,920)	(16,430)	1,340,168	0	Benton-Franklin Juvenile Center
(423,479)	0	265,318	0	Inmate Benevolence
(5,136)	0	24,246	0	Juvenile Kitchen
(128,235)	0	168,057	0	Crime Victim Compensation
(38,282)	0	361,435	0	Fairgrounds Improvements
(205,603)	0	485,647	0	Fairgrounds Operating Budget
(12,909)	0	195,984	0	Sheriff's Investigative
(60,352)	0	105,811	0	Canine and Boat Patrol
(41,372)	0	95,398	0	REET Technology
(42,000)	0	1,132,067	0	1/4 Percent Real Estate Excise Tax
(298,704)	0	468,859	0	Probation Assessment
(43,981)	0	1,484,361	0	Central Svcs Computer Replace
(2,681,421)	0	4,568,416	0	1/10% Criminal Justice
(157,064)	0	133,002	0	Noxious Weed Control
(65,932)	0	540,226	0	Sustainable Development
(33,644)	0	76,599	0	Courthouse Facilitator
(10,454)	0	22,623	0	Family Services
(20,000)	0	21,182	0	Family Services - Superior Court
(63,772)	(100,000)	71,345	977,000	Jail Depreciation Reserve
0	0	111,752	0	Distressed Area Capital
(2,045,998)	0	4,573,203	0	Rural County Capital
(231,235)	0	671,047	0	Clerk's Collection
(350,052)	0	39,099	0	Protective Inspection Svcs
(44,866)	0	83,486	0	Pest Board
(26,865)	0	124,813	0	Work Crew Replacement
0	0	399,698	1,100,000	State Housing
(601,465)	0	1,754,326	0	VIT Impact
(183,769)	0	457,450	100,000	Homeless Housing & Assistance
(129,602)	0	385,887	0	Solid Waste Collection
(97,521)	0	83,863	0	Trial Court Improvement
(34,687)	0	130,630	0	Historical Document Preservation
(35)	0	15,432	0	Domestic Violence Assessment
(\$59,452,085)	(\$12,209,541)	\$38,692,188	\$5,004,399	

BENTON COUNTY, WASHINGTON  
County Funds  
Schedule of Cash & Investment Activity  
Period Ended June, 2009

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0270.201	CRID 11 & 12 Debt Service	\$197	\$57,919	\$2,255
0271.201	CRID # 15 Debt Service	950	8,920	0
0272.201	CRID # 16 Debt Service	7	2	30
0298.201	Health Bldg Bond	230,835	197,283	0
0299.101	Justice Center Bond	4,562,584	2,959,361	0
0303.401	Detox Center Construction	2,581	94	14,500
0305.101	Capital Projects	14,288,192	589,993	0
0501.101	Equipment Rental and Revolving	7,393	1,206,935	2,433,000
0502.101	Central Services	401,887	1,297,467	0
0503.101	Workers' Compensation	580,870	892,547	0
0504.101	Insurance Management	672,822	1,390,587	0
0505.101	Accumulated Leave	374,598	545,789	0
Total - Other County Funds		\$21,122,917	\$9,146,897	\$2,449,785

Fund Number	Description	Beginning cash Balance	Transfers In	Disbursements
6310.101	Claims Clearing Fund	\$2,921,076	\$83,999,356	(\$85,642,755)
6311.101	Payroll Clearing fund	11,749	3,112,109	(3,112,446)
Total - County Clearing Funds		\$2,932,825	\$87,111,465	(\$88,755,201)

		Total Fund Cash Balance	
		Plus	
		Clearing Funds =	
		Net Cash Available	
Grand Total		\$63,249,119	\$63,043,840



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$56,803)	\$0	\$3,568	\$9,486	CRID 11 & 12 Debt Service
(165)	(4,170)	5,536	7,066	CRID # 15 Debt Service
(37)		3	921	CRID # 16 Debt Service
(161,136)	0	266,982	0	Health Bldg Bond
(569,680)	0	6,952,265	0	Justice Center Bond
0	(14,500)	2,675	14,500	Detox Center Construction
(2,638,730)	0	12,239,455	0	Capital Projects
(863,216)	(2,775,000)	9,113	4,378,100	Equipment Rental and Revolving
(1,402,523)	0	296,831	0	Central Services
(578,111)	0	895,306	900,000	Workers' Compensation
(463,595)	0	1,599,814	34,000	Insurance Management
(129,373)	0	791,014	0	Accumulated Leave
(\$6,863,367)	(\$2,793,670)	\$23,062,562	\$5,344,074	

Net Cash Available
\$1,277,677
11,412
<u>\$1,289,090</u>

All Funds Current Investment
<u>\$10,348,472</u>